

ABSTRACT OF THE DISCLOSURE

A silicon nitride film, having a greater selective ratio with respect to an interlayer insulating film than a resist film under a prescribed etching condition and harder to polish upon chemical mechanical polishing than the interlayer insulating film, is formed on the interlayer insulating film. This silicon nitride film is used as a hard mask to prevent reduction in height of the interlayer insulating film during chemical mechanical polishing for forming a capacitor lower electrode. The silicon nitride film is also used as an etching mask during etching for forming a hole.